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*Les Gardes d'Honneur de la Marne, 1813.* By FRANÇOIS SAGOT.  
(Reims: Matot-Braine. 1911. Pp. 167. 2.50 fr.)

The *Gardes d'honneur* were a cavalry corps of four regiments which Napoleon raised in 1813 for his last campaigns, to re-enforce his Old Guard, decimated by the Russian expedition. The imperial treasury was empty, the resources of the nation no longer responded to taxation, and the most vigorous among the poorer classes had all, long before, been sent to the front. The recruiting, equipping, and financing of these troops therefore presented a delicate and perplexing problem. M. Sagot, on the basis of searching investigations in the *Archives Nationales* and in the *Archives Départementales de la Marne*, shows how this problem was solved by an appeal to personal vanity, supplemented by a threat to private wealth. The members of the *Gardes d'honneur* were to be chosen exclusively from the ranks of the higher classes, who had before escaped enlistment by hiring substitutes, and they were to pay for the privilege of this exclusiveness by defraying their own expenses during their first year of service. It was to be a high honor to be called upon to join these troops and to contribute to their maintenance, but an honor not to be lightly declined, nor, in fact, easily evaded. The terms of the imperial summons made it very clear that no cautious subject could afford not to appear flattered on being selected. M. Sagot, quoting liberally from manuscript documents, shows how the expression of the Imperial Will in this matter, faithfully interpreted by minister, prefect, and sub-prefects was transmitted to the Department of the Marne and complied with therein.

The specifically military and administrative nature of this monograph does not allow a detailed review at this place. But although in no sense a treatise on financial history, M. Sagot's *Gardes d'Honneur de la Marne* belongs to that happily large and varied class of books, which the economist may take up without remorse in his weary moments, with the comforting sensation that he is widening his field of professional knowledge, while indulging in a very pleasant form of intellectual recreation.

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#### NEW BOOKS

AGUILLON, L. *Exposé de la taxation des mines dans les divers pays.*  
(Paris: Dunod et Pinat. 1912. Pp. 76. 2.50 fr.)

- ANGELL, N. *International finance and international polity*. (London: Heinemann. 1912.)
- BAGGE, MRS., editor. *The unionist workers' handbook*. (London: King. 1912.)  
Includes chapters on single tax policy, tariff reform, and social reform.
- BEARD, C. A. *American city government*. (New York: Century Co. 1912. Pp. 420.)  
Contains chapters on municipal finance, franchises and public utilities, municipal ownership, and tenement-house reform. Not designed for experts but for students and citizens who wish a general survey.
- BEATTY, C. *A practical guide to the death duties*. (London: Effingham Wilson. 1912. 4s.)
- BRINDLEY, J. E. *Taxation in Iowa*. Iowa applied history series. (Iowa City: State Historical Society. 1912. Pp. 120.)
- CURTISS, G. B. *The industrial development of nations, and a history of the tariff policies of the United States, and of Great Britain, Germany, France, Russia, and other European countries*. (Binghamton, N. Y.: G. B. Curtiss. 1912. Three volumes. \$15.)
- DEWEY, D. R. *Financial history of the United States*. Fourth edition. (New York: Longmans. 1912. Pp. xl, 544. \$2.)  
Contains a new chapter bringing the history down to date.
- VON DEWITZ. *Erbzuwachssteuer als Besitzsteuer. Eine Krönung der Reichsfinanzreform*. (Berlin: Verlagsanstalt Politik. 1912. 0.80 m.)
- DUNNING, N. A. *The tariff; all about it from its rudiments up*. (Los Angeles: Grafton Pub. Co. 1912. Pp. 198. 25c.)
- FALLOON, G. *Single tax explained; its origin, object and effect*. (Kansas City, Mo.: Landowners Protective Assoc. 1912. Pp. 33. 15c.)
- FLORA, F. *Manuale della scienza delle finanze*. Fourth edition, revised and enlarged. (Livorno: R. Giusti. 1912. Pp. 759. 7 l.)
- FILLEBROWN, C. B. *A single tax handbook for 1913*. (Boston: C. B. Fillebrown. 1912. Pp. 180. 25c.)  
Contains extracts from Mill, George, and Shearman, Mr. Fillebrown's *A. B. C. of Taxation*, and *Single Tax Catechism*. A useful compendium.
- GOLDFROST, T. *Treatise on the federal corporation tax law*. (Albany: Matthew Bender & Co. 1911. Pp. 321.)
- GOLDSTEIN, G. *Der deutsche Eisenzoll ein Erziehungszoll*. (Berlin: L. Simion. 1912. 1 m.)
- HERRMAN, K. *Das Besitzsteuerproblem in Deutschland und in Frank-*

*reich in seiner heutigen Lösung.* (Berlin: Puttkammer & Mühlbrecht. 1912. Pp. viii, 140. 3.20 m.)

JANNIOT, A. *Les trois taxes, timbre, transmission, impôt sur le revenu, appliquées aux sociétés françaises.* (Paris: Alcan. 1912. Pp. vi, 202. 4.50 fr.)

JARVIS, T. C. *Income tax.* (London: Effingham Wilson. 1912. Pp. xxxii, 225. 6s.)

JASTROW, I., editor. *Handelspolitik.* Textbücher zu Studien über Wirtschaft und Staat, I. (Berlin: Georg Reimer. 1912. Pp. x, 182. 3 m.)

This compact little volume contains judiciously selected and well-arranged excerpts from various sources; books, tariff acts, commercial conventions, statistical abstracts, political speeches, memorials, etc. It is provided with explanatory remarks by Dr. Jastrow, and seems to be well adapted for its main object, to give the student easy access to some illustrative material, both documentary and other, on the question of the tariff. Although the subject is presented in a coördinate way, the value of the book as a means for self-education is doubtful.

S. L.

JEFFERSON, H. N. and ESCHER, F. *Banking practice and foreign exchange.* Modern business series. (New York: Alexander Hamilton Institute. 1912. Pp. 14, 407. \$3.50.)

KOEHNE, C. *Das Recht der Kurtaxe. Ein Beitrag zum Finanz- und kommunalen Verwaltungsrecht vornehmlich Preussens.* Abhandlungen aus dem Staats- und Verwaltungsrecht mit Einschluss des Kolonial- und Völkerrechts, 29. (Breslau: M. & H. Marcus. 1912. Pp. x, 134. 4.40 m.)

MAYER, G. *Le monopole des allumettes des 1890 à 1909.* (Nancy: Berger-Levrault. 1912. Pp. 13.)

PFITZNER, J. *Die relative Steuerkraft der preussischen Städte in graphischer Darstellung.* (Oldenburg. G. Stalling. 1912. 2 m.)

SCHNEIDER, O. *Bismarcks Finanz- und Wirtschaftspolitik.* Staats- und sozialwissenschaftliche Forschungen, 166. (Munich: Duncker & Humblot. 1912. Pp. xv, 276. 7 m.)

SEATON, R. C. *Power versus plenty. Some thoughts on the tariff question.* (London: King. 1912. Pp. 44. 2s. 6d.)

SONNENBERG, G. *Deutschland's sozialpolitische Einrichtungen im Budget des Reiches dreier Einzelstaaten Preussen, Bayern, Baden und dreier grosser Städte Berlin, Breslau, Köln. Untersucht für die Jahre 1879, 1887, 1895, 1903 und 1908.* (Berlin: Puttkammer & Mühlbrecht. 1912. Pp. 207. 4.40 m.)

STRUTZ. *Der Wertzuwachs im Reichszuwachssteuergesetz.* Finanz-Archiv, Vol. II. (Stuttgart: J. A. Cotta. 1911. Pp. 50.)

- SWANK, J. M. *The industrial policies of Great Britain and the United States; part of the annual report of the secretary of the American Iron and Steel Association for the year 1876*, reprinted. (Philadelphia: Am. Iron and Steel Assoc. 1912. Pp. 114. \$2.)
- VIRENQUE, L. *Des subventions proportionnelles au centime dans le droit administratif français*. (Toulouse: Bonnet. 1912. Pp. 175.)
- WAGNER, A. *Traité de la science des finances*. Vol. III. *Le crédit public*. Translated from German into French by PAUL HALLIER. (Paris: Giard et Brière. 1912. Pp. 163. 8 fr.)  
A financial study written for Schönberg's encyclopaedia; not an extract from *Finanzwissenschaft* and does not include the author's discussion on the theory of public debt.
- WIESINGER, K. *Die Zölle und Steuern des deutschen Reiches*. Sixth edition. (Munich: Schweitzer. 1912. Pp. vii, 441. 10 m.)
- WILLGREN, K. *Oefversikt af den Modärna Statliga Inkomst- och Förmögenhetsbeskattningen i Europa*. (Helsingfors. 1911. Pp. vii, 724.)
- WISSINGBURGH, O. *Eine bayerische Staats-Lotterie*. (Munich: Steinebach. 1912. Pp. 19. 0.75 m.)
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- Departmental committee on local taxation. *First report* (6304. 1d.) *Appendix*. Vol. I. *Evidence, November 15, 1911-May 1, 1912* (6303. 4s.). Vol. II. *Memoranda submitted to the committee* (6303. 1s. 4d.). (London: King. 1912.)
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- Home rule from the Treasury bench. *Speeches during the first and second reading debates*. (London: Unwin. 1912. Pp. 320. 7s. 6d.)
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- Public accounts committee. *First, second, and third reports, with evidence and appendices*. *Estimates, report of select committee* (277. 1s.). *Revenue and expenditure for 1911-1912, showing England, Ireland, and Scotland separately* (190. 2d.). *Imperial revenue and expenditure, Great Britain and Ireland, from 1819 to 1912* (189. 3d.). (London: King. 1912.)
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- Some corporation and taxation problems of the state, and a statement of the reasons for an applied economics club. Humanistic series, 13. (Austin, Tex.: University of Texas. 1912. Pp. 146.)
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- Who pays: the real incidence of taxation. Social science series. (London: Allen. 1912.)
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- Die neuen Gesetze über die allgemeine Erwerbsteuer und über die Einkommensteuer. (Budapest: M. Rath. 1912. Pp. 136. 3 m.)